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treated the same. It correlates the inheritance taxes with the Nebraska Probate Code which was really done last year in another bill but it clarifies that even further. It clarifies the allowable deductions which I mentioned to you were not spelled out anywhere in the statutes and which had various types of administration by the various county courts. It now sets forth very succinctly the types of deductions which will be allowed. It provides a means for avoiding taxation at the highest possible contingency rather than the actual probability in these kind of estate matters where you have deductions to be taken. It allows them to take the deductions which have the most direct application to the surviving spouse and the family and the needs of those people. It cuts the payment date to ten months instead of sixteen months which conforms to the federal plan, and the reason being, that there is a great amount of confusion when preparation of reports are made to the federal government on federal estate tax return and the inheritance tax return for Nebraska. If you have one sixteen months and one ten months, there is apt to be great confusion as to when the reports and you might miss both of them or at least you might be late for the federal estate tax return which would have the most serious consequences to you. So therefore, we would conform to the ten month period which speeds up the entire matter and makes the attorneys and the CPAs and the people handling this case get on the ball and do their work a lot sooner. It provides for tentative tax payments to stop running interest which is something some judges felt we could not now do. In other words, if you know what your tentative tax is and you submit it, then you stop the interest run. It clarifies the apportionment of taxes between counties. We heard time and time again that there were problems between counties where somebody owned land in more than one county, maybe several counties, and where there were arguments as to how to apportion the tax. This sets up a simplified formula for doing that. It simplifies some procedures relative to court determinations. It places costs on the estate rather than the county. It ought to be on the estate anyway and this is something that was a hangover from the days, almost the territorial days. It allows a change of venue in proceedings which was never directly allowed by statute before. It strengthens the enforcement procedure. It allows the release of the inheritance tax lien which has caused many people untold difficulty when they are trying to buy real estate and have some title opinion which says you have got all these liens on several estates, let us say, two or three people in the line of succession die and their estate is pending. You have a clarification as to how these inheritance tax estate liens may be released. It allows release of inheritance on some state estate tax liens which is the other side of the coin where you get to a higher estate and you have estate taxes, state estate taxes. So it provides the same sort of a release proceeding. It allows the deceased to specify the apportionment of inheritance tax liability which by will can be so